REMARKS/ARGUMENTS

In response to the Notice of Non-Compliant Amendment dated April 14, 2009, and the Supplemental Notice of Non-Compliant Amendment dated April 22, 2009, the Applicant respectfully submits the above amendment to the Abstract of the Specification and the following remarks.

Claims 11-15 and 21-25 are pending in the application. The Amendment filed February 10, 2009, amended Claims 11, 13, and 15 without introducing any new matter.

With regard to the Continuation of 1(c) of the Notice of Non-Compliant Amendment and in accordance with 37 C.F.R. § 1.25(b), the Applicant states that the Substituted Specification submitted with the Amendment filed February 10, 2009, does not introduce any new matter.

With regard to the Continuation of 2(b) of the Notice of Non-Compliant Amendment and in accordance with 37 C.F.R. § 1.52, the Applicant submits the above replacement Abstract which has double-spaced lines.

With regard to the Continuation of 3(c) of the Notice of Non-Compliant Amendment and in accordance with 37 C.F.R. § 1.21(d), the Applicant states that the single figure submitted with the Amendment filed February 10, 2009 has been amended to correct the following:

Figure 1 has been deleted, the circles have been removed from around the reference numerals, the foamed core (3) has been changed to the cross-sectional symbol for "Foam-Synthetic Resin," the ends of the panels (4, 4') have been amended to show line breaks, the "box" around the panels (4, 4') have been deleted, the "dots" at the end of the lead lines leading from reference numerals 10 and 11 have been deleted, and the arrows below panels (4, 4') have been deleted

In accordance with MPEP § 714 II F(C), only the corrected sections of the non-final Amendment are submitted. Accordingly, only the Amendment to the Specification and Remarks are submitted herewith.

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Should the Examiner deem that any further action is necessary to place this application in even better condition for allowance, the Examiner is encouraged to contact the Applicants' undersigned representative at the below-listed telephone number.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

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